

2011 Property Tax Report

Bartholomew County

with Comparisons to Prior Years



Legislative Services Agency

September 2011

This report describes property tax changes in Bartholomew County between 2010 and 2011, with comparison to changes since 2007. In 2011, the changes from the big tax reform of 2008 were fully phased in with the elimination of the last of the state homestead credits. The 2009 recession affected assessments and local tax credits in many counties. Changes in local levies and assessments also were important in many counties.

Comparable Homestead Property Tax Changes in Bartholomew County

	2010 to 2011		2007 to 2011	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
Summary Change in Tax Bill				
Higher Tax Bill	15,129	89.8%	3,863	22.9%
No Change	275	1.6%	40	0.2%
Lower Tax Bill	1,445	8.6%	12,946	76.8%
Average Change in Tax Bill	8.8%		-12.6%	
Detailed Change in Tax Bill				
20% or More	506	3.0%	927	5.5%
10% to 19%	5,969	35.4%	750	4.5%
1% to 9%	8,654	51.4%	2,186	13.0%
0%	275	1.6%	40	0.2%
-1% to -9%	1,030	6.1%	3,454	20.5%
-10% to -19%	195	1.2%	3,596	21.3%
-20% to -29%	71	0.4%	2,735	16.2%
-30% to -39%	46	0.3%	1,488	8.8%
-40% to -49%	34	0.2%	677	4.0%
-50% to -59%	17	0.1%	286	1.7%
-60% to -69%	11	0.1%	174	1.0%
-70% to -79%	11	0.1%	161	1.0%
-80% to -89%	3	0.0%	102	0.6%
-90% to -99%	8	0.0%	61	0.4%
-100%	19	0.1%	212	1.3%
Total	16,849	100.0%	16,849	100.0%

Note: Percentages may not total due to rounding.

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*THE LOSS OF THE STATE
HOMESTEAD CREDIT AND A
LEVY INCREASE OUTSIDE THE
TAX CAPS INCREASED
HOMEOWNER TAX BILLS*

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Homestead Property Taxes

Homestead property taxes increased 8.8% on average in Bartholomew County in 2011. This was more than the state average of about 4%. Bartholomew homestead taxes were 12.6% lower in 2011 than they were in 2007, before the big tax reform. The larger-than-average homestead tax increase in 2011 was partly due to the phaseout of the state homestead credit. It had been 3.5% in Bartholomew in 2010. In addition, property tax rates increased in most Bartholomew County tax districts. About 21% of homestead tax bills are capped in Bartholomew, but this share did not increase in 2011. Part of the levy increase resulted from a school capital referendum, which is outside the tax caps. Bartholomew County does not have local property tax credits.

Tax Rates

Property tax rates increased in most Bartholomew County tax districts. The average tax rate increase was 4.7% because of a small levy increase and reduction in the certified net assessed value. Levies in Bartholomew County increased by 1.9%. The biggest levy increases were in the Bartholomew Consolidated Schools debt levies, the result of a 2008 referendum, and in the county general and debt service funds. Flatrock-Hawcreek Schools reduced a debt service levy, and Columbus Township eliminated a levy for an emergency fire loan. Bartholomew County's total net assessed value decreased 0.2% in 2011. (The certified net AV used to compute tax rates declined by 2.6%.) Homestead and other residential net assessments were almost unchanged, apartment and business assessments fell 6.1% and 1.8%, respectively. Agricultural net assessments increased by 13.6%.

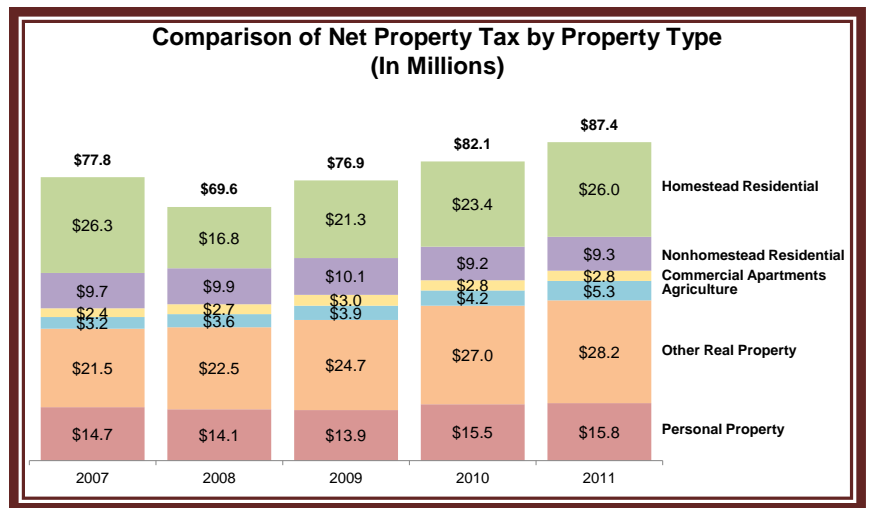
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*SMALL CHANGES IN TAX BILLS FOR
NONHOMESTEAD PROPERTY; A LARGER
INCREASE FOR AGRICULTURE*

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Net Tax Bill Changes - All Property Types

Net tax bills for all taxpayers rose 6.5% in Bartholomew County in 2011, above the statewide increase of 2.8%. Other residential property, which includes smaller rentals and second homes, saw net tax bills increase by 1.5%. Tax bills for commercial apartments also rose 1.5%. Business tax bills - which include commercial, industrial and utility buildings, land and equipment - increased by 3.5%. These tax bill changes reflect the small tax rate increases and a decrease in tax cap credits in Bartholomew County in 2011. Agricultural tax bills rose 24.6%. This was due to the large increase in agricultural assessments, beyond the 3.2% increase in the base rate assessment of farm land.



Property taxes are capped at 1% of gross assessed value for homesteads, 2% for other residential property (including rental housing and second homes) and farmland, and 3% for business land, buildings, and equipment. Taxpayers receive credits when their tax bills exceed the caps. Credits are revenue lost to local governments.

Tax Cap Credits

Property taxes are capped at 1% of gross assessed value for homesteads, 2% for other residential property (including rental housing and second homes) and farmland, and 3% for business land, buildings, and equipment. Taxpayers receive credits when their tax bills exceed the caps. Credits are revenue lost to local governments.

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*TAX CAP CREDITS DECREASED
SLIGHTLY IN 2011.*

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Total tax cap credit losses in Bartholomew County were \$3.3 million, or 3.8% of the levy. This was less than the state average loss rate of 9.2%, but matched the median value of 3.8% among all counties. Tax rates are the main determinant of tax cap credits, and Bartholomew County's tax rates were near the state median.

About half of the total tax cap credits were in the 1% homestead category; most of the rest were in the 2% nonhomestead residential/farmland category. The largest percentage losses were in the districts that included the town of Edinburgh, Edinburgh Community School Corporation, and Edinburgh Public Library, where the tax rate is near \$4 per \$100 assessed value. The largest dollar losses were in the Columbus City, Bartholomew Consolidated Schools, and the county unit.

Bartholomew County Tax Cap Credits	1%	2%	3%	Elderly	Total	% of Levy
2010 Tax Cap Credits	\$1,620,341	\$1,460,569	\$265,103	\$92,775	\$3,438,788	4.1%
2011 Tax Cap Credits	1,659,085	1,224,018	274,103	122,171	3,279,377	3.8%
Change	\$38,744	-\$236,551	\$9,000	\$29,397	-\$159,410	-0.3%

Tax cap credits decreased slightly in Bartholomew County in 2011 by \$159,410, or 4.6%. The

reduced credits amounted to 0.3% of the total tax levy. All of the decrease in tax cap credits was in the 2% tax cap category, which covers nonhomestead residential property and farmland. Tax rates increased in Bartholomew, but much of the increase was due to a school capital levy passed by referendum. The referendum levy is outside the tax caps. The small increase in the 1% homestead category was due to the elimination of the state homestead credit.

The Effect of Recession

The 2009 recession had a mixed effect on Bartholomew County assessments for pay-2011. Business property values and construction activity appear to have fallen in Bartholomew County in 2009, but increases in homestead values and agricultural assessments more than offset this decline. Property value changes in 2009 were reflected in assessments for 2010, which then affected tax bills in 2011.

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*THE 2009 RECESSION HAD A
MIXED EFFECT ON ASSESSMENTS
FOR TAXES IN 2011*

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Property Type	Gross AV 2010	Gross AV 2011	Gross AV Change	Net AV 2010	Net AV 2011	Net AV Change
Homesteads	\$3,057,183,100	\$3,082,999,300	0.8%	\$1,413,591,525	\$1,412,077,265	-0.1%
Other Residential	548,190,100	538,934,300	-1.7%	523,685,340	514,638,340	-1.7%
Ag Business/Land	264,039,300	303,899,400	15.1%	261,515,450	297,061,140	13.6%
Business Real/Personal	2,194,310,360	2,177,720,576	-0.8%	1,882,556,440	1,849,598,146	-1.8%
Total	\$6,063,722,860	\$6,103,553,576	0.7%	\$4,081,348,755	\$4,073,374,891	-0.2%

Net AV equals Gross AV less deductions and exemptions • Tax rates are calculated on Net AV • Circuit breaker tax caps are calculated on Gross AV

Bartholomew County Levy Comparison by Taxing Unit

Taxing Unit	2007	2008	2009	2010	2011	% Change			
						2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011
County Total	99,913,949	100,897,922	74,712,408	81,520,841	83,096,434	1.0%	-26.0%	9.1%	1.9%
State Unit	96,561	101,931	0	0	0	5.6%	-100.0%		
Bartholomew County	19,159,243	17,566,012	14,546,234	15,505,375	16,576,505	-8.3%	-17.2%	6.6%	6.9%
Clay Township	148,463	74,039	70,821	36,599	71,364	-50.1%	-4.3%	-48.3%	95.0%
Clifty Township	25,525	26,841	29,182	30,272	30,628	5.2%	8.7%	3.7%	1.2%
Columbus Township	722,874	768,640	809,101	1,140,789	835,037	6.3%	5.3%	41.0%	-26.8%
Flatrock Township	32,714	34,494	49,183	50,269	50,602	5.4%	42.6%	2.2%	0.7%
German Township	108,268	109,011	126,569	130,539	130,935	0.7%	16.1%	3.1%	0.3%
Harrison Township	145,250	235,526	112,616	241,897	201,743	62.2%	-52.2%	114.8%	-16.6%
Hawcreek Township	95,203	101,393	108,791	111,954	113,230	6.5%	7.3%	2.9%	1.1%
Jackson Township	15,375	42,208	34,830	26,314	49,228	174.5%	-17.5%	-24.5%	87.1%
Ohio Township	78,188	54,125	36,531	81,561	79,738	-30.8%	-32.5%	123.3%	-2.2%
Rockcreek Township	25,420	26,791	27,582	28,984	28,865	5.4%	3.0%	5.1%	-0.4%
Sandcreek Township	34,853	36,289	37,881	29,065	28,994	4.1%	4.4%	-23.3%	-0.2%
Wayne Township	161,015	128,043	125,981	149,200	154,882	-20.5%	-1.6%	18.4%	3.8%
Columbus Civil City	22,586,776	23,632,089	23,863,130	25,136,803	24,959,250	4.6%	1.0%	5.3%	-0.7%
Clifford Civil Town	8,813	9,633	10,568	11,033	10,999	9.3%	9.7%	4.4%	-0.3%
Elizabethtown Civil Town	6,619	7,025	8,507	8,734	8,710	6.1%	21.1%	2.7%	-0.3%
Hartsville Civil Town	16,991	16,753	16,750	18,411	18,358	-1.4%	0.0%	9.9%	-0.3%
Hope Civil Town	209,612	227,435	238,777	248,934	255,578	8.5%	5.0%	4.3%	2.7%
Jonesville Civil Town	6,347	6,328	6,790	6,579	6,869	-0.3%	7.3%	-3.1%	4.4%
Edinburgh Civil Town	696,610	656,467	842,954	978,390	972,029	-5.8%	28.4%	16.1%	-0.7%
Bartholomew Consolidated School Corporation	50,143,137	51,333,825	27,416,778	31,168,558	32,123,420	2.4%	-46.6%	13.7%	3.1%
Flatrock-Hawcreek School Corporation	2,326,090	2,563,503	2,867,219	2,888,595	2,796,075	10.2%	11.8%	0.7%	-3.2%
Edinburgh Community School Corporation	116,900	99,834	54,362	60,820	60,685	-14.6%	-45.5%	11.9%	-0.2%
Bartholomew County Public Library	1,785,330	1,835,818	2,000,170	2,094,798	2,158,849	2.8%	9.0%	4.7%	3.1%
Edinburgh-Wright-Hageman Public Library	55,348	52,904	64,342	80,637	79,645	-4.4%	21.6%	25.3%	-1.2%
Bartholomew County Solid Waste Mgt. District	1,106,424	1,150,965	1,206,759	1,255,731	1,294,216	4.0%	4.8%	4.1%	3.1%

Bartholomew County 2011 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	Credit Rates						Net Tax Rate, Homesteads
			LOIT PTRC	COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
03001	Clay Township	1.5069	--	--	--	--	--	--	1.5069
03002	Columbus City-Clay Township	2.4959	--	--	--	--	--	--	2.4959
03003	Clifty Township	1.4957	--	--	--	--	--	--	1.4957
03004	Columbus Township	1.5803	--	--	--	--	--	--	1.5803
03005	Columbus City-Columbus Township	2.5054	--	--	--	--	--	--	2.5054
03006	Flatrock Township	2.2127	--	--	--	--	--	--	2.2127
03007	Columbus City-Flatrock Township	3.2029	--	--	--	--	--	--	3.2029
03008	Clifford Town	2.4624	--	--	--	--	--	--	2.4624
03009	German Township	1.4812	--	--	--	--	--	--	1.4812
03010	Edinburgh Town	4.2949	--	--	--	--	--	--	4.2949
03011	Harrison Township	1.5181	--	--	--	--	--	--	1.5181
03012	Hawcreek Township	2.2704	--	--	--	--	--	--	2.2704
03013	Hartsville Town	2.5273	--	--	--	--	--	--	2.5273
03014	Hope Town	2.8542	--	--	--	--	--	--	2.8542
03015	Jackson Township	1.5691	--	--	--	--	--	--	1.5691
03016	Ohio Township	1.4902	--	--	--	--	--	--	1.4902
03017	Rockcreek Township	1.4773	--	--	--	--	--	--	1.4773
03018	Sandcreek Township	1.4695	--	--	--	--	--	--	1.4695
03019	Elizabethtown Town	1.5939	--	--	--	--	--	--	1.5939
03020	Wayne Township	1.5361	--	--	--	--	--	--	1.5361
03021	Columbus City-Wayne Township	2.4918	--	--	--	--	--	--	2.4918
03022	Jonesville Town	1.6550	--	--	--	--	--	--	1.6550
03023	Edinburgh Town-Bartholomew School:	4.0152	--	--	--	--	--	--	4.0152
03024	Columbus City-Harrison Township	2.4963	--	--	--	--	--	--	2.4963
03025	German Annex	0.0000	--	--	--	--	--	--	0.0000

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

Bartholomew County 2011 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total	Levy	
<i>Non-TIF Total</i>	1,659,085	1,224,018	274,103	122,171	3,279,377	83,096,434	3.9%
<i>TIF Total</i>	0	0	0	0	0	3,677,489	0.0%
<i>County Total</i>	1,659,085	1,224,018	274,103	122,171	3,279,377	86,773,923	3.8%
Bartholomew County	320,141	230,645	31,419	23,880	606,085	16,576,505	3.7%
Clay Township	142	50	0	114	306	71,364	0.4%
Clifty Township	0	0	0	44	44	30,628	0.1%
Columbus Township	18,055	14,511	0	1,474	34,040	835,037	4.1%
Flatrock Township	0	0	0	107	107	50,602	0.2%
German Township	93	318	1,498	122	2,031	130,935	1.6%
Harrison Township	1,975	66	0	102	2,143	201,743	1.1%
Hawcreek Township	0	0	0	273	273	113,230	0.2%
Jackson Township	33	0	0	96	129	49,228	0.3%
Ohio Township	0	0	0	35	35	79,738	0.0%
Rockcreek Township	18	0	0	49	67	28,865	0.2%
Sandcreek Township	0	0	0	38	38	28,994	0.1%
Wayne Township	26	60	0	199	284	154,882	0.2%
Columbus Civil City	755,788	531,965	0	37,741	1,325,494	24,959,250	5.3%
Clifford Civil Town	0	0	0	5	5	10,999	0.0%
Elizabethtown Civil Town	0	0	0	3	3	8,710	0.0%
Hartsville Civil Town	0	0	0	138	138	18,358	0.8%
Hope Civil Town	0	0	0	956	956	255,578	0.4%
Jonesville Civil Town	0	0	0	1	1	6,869	0.0%
Edinburgh Civil Town	3,382	36,723	172,840	1	212,946	972,029	21.9%
Bartholomew Consolidated School Corp	490,458	347,063	43,489	44,535	925,544	32,123,420	2.9%
Flatrock-Hawcreek School Corp	0	0	0	7,249	7,249	2,796,075	0.3%
Edinburgh Community School Corp	1,641	12,118	8,242	0	22,002	60,685	36.3%
Bartholomew County Public Library	42,062	29,483	0	3,144	74,689	2,158,849	3.5%
Edinburgh-Wright-Hageman Public Library	277	3,009	14,162	0	17,448	79,645	21.9%
Bartholomew County Solid Waste Mgt Dist	24,995	18,008	2,453	1,864	47,320	1,294,216	3.7%
TIF - City of Columbus	0	0	0	0	0	1,857,380	0.0%
TIF - Wayne Annex	0	0	0	0	0	1,820,109	0.0%
TIF - Harrison Annex	0	0	0	0	0	0	

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

Circuit Breaker Credit Types:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

Other Residential/Farmland includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

Elderly includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.